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RAYNE CITY MARSHAL'S FUND
RAYNE, LOUISIANA

FINANCIAL REPORT
SEPTEMBER 30, 1999

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date APR 12 2000 ✓

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Brupbacher & Associates

A PROFESSIONAL ACCOUNTING CORPORATION
CERTIFIED PUBLIC ACCOUNTANTS

P. O. Box 34 • 801 The Boulevard Suite B • Rayne, Louisiana 70578 • (318) 334-7251 FAX (318) 334-7002

The Honorable James J. Petitjean,
Mayor,
Rayne City Marshal's Fund
Rayne, Louisiana

We have audited the accompanying general-purpose financial statements of the Rayne City Marshal's Fund, a component unit of City of Rayne, as of and for the year ended September 30, 1999. These general purpose financial statements are the responsibility of the management of the Rayne City Marshal's Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Rayne City Marshal's Fund, Rayne, Louisiana, at September 30, 1999, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued a report dated February 10, 1999 on our consideration of the Rayne City Marshal's Fund internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying data listed as supplementary information in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the Rayne City Marshal's Fund. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, the information is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.



Brupbacher & Associates
A Professional Accounting Corporation

Rayne, Louisiana
February 10, 2000

MEMBER OF
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

FINANCIAL STATEMENTS

RAYNE CITY MARSHAL'S FUND
RAYNE, LOUISIANA

BALANCE SHEET

September 30, 1999 and 1998

ASSETS	<u>1999</u>	<u>1998</u>
Cash	\$ <u>2,058</u>	\$ <u>4,043</u>
FUND BALANCE	\$ <u>2,058</u>	\$ <u>4,043</u>

See Notes to Financial Statements

RAYNE CITY MARSHAL'S FUND
RAYNE, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE

Year Ended September 30, 1999

With Comparative Amounts for Year Ended September 30, 1998

	<u>1999</u>	<u>1998</u>
Revenues:		
Service Fees	\$ 10,773	\$ 9,358
Expenditures:		
Auto expense	\$ 4,132	\$ 4,952
Clerk Fees	7,050	3,450
Deputy Clerk Fees	1,105	450
Dues and subscriptions	210	150
Miscellaneous	161	251
Supplies	100	142
Total expenditures	<u>\$ 12,758</u>	<u>\$ 9,395</u>
Excess (deficiency) of revenues over expenditures	\$ (1,985)	\$ (37)
Fund balance, beginning of year	<u>4,043</u>	<u>4,080</u>
Fund balance, end of year	<u>\$ 2,058</u>	<u>\$ 4,043</u>

See Notes of Financial Statements

RAYNE CITY MARSHAL'S FUND
RAYNE, LOUISIANASTATEMENT OF CASH FLOWS
Year Ended September 30, 1999 and 1998

	<u>1999</u>	<u>1998</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Excess (deficiency) of revenues over expenditures	\$ (1,985)	\$ (37)
Net increase (decrease) in cash	\$ (1,985)	\$ (37)
CASH AT BEGINNING OF YEAR	<u>4,043</u>	<u>4,080</u>
CASH AT END OF YEAR	<u>\$ 2,058</u>	<u>\$ 4,043</u>

See Notes of Financial Statements

RAYNE CITY MARSHAL'S FUND
RAYNE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
September 30, 1999

Note 1. Summary of Significant Accounting Policies

Financial Reporting Entity:

The City Marshal is an independently elected official and is a part of the operations of the City Court system. The Rayne City Marshal's Fund is fiscally dependent on the City of Rayne for office space and courtrooms. The Rayne City Marshal's Fund is a component unit of the City of Rayne, and is included in the City of Rayne's general purpose financial statement for the year ended September 30, 1999.

Fund Accounting:

The accounting system of the Rayne City Marshal's Fund is organized and operated on a fund basis whereby a separate self-balancing set of accounts is maintained for the purpose of carrying on certain activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Basis of Accounting:

The modified accrual basis of accounting is utilized whereby revenues are recognized when they become available and measurable and expenditures when they are incurred.

Fixed Assets:

The Rayne City Marshal Fund has no fixed assets as of September 30, 1999.

Vacation and Sick Leave:

The Rayne City Marshal's Fund has no vacation or sick leave policies as of September 30, 1999.

Total Column on Combined Statements:

The total column on the combined statements is captioned "Memorandum Only" to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position or results of operations, in conformity with generally accepted accounting principles. Neither is such data comparable to consolidation.

Note 2. Deposits with Financial Institutions

The Rayne City Marshal's Fund bank balance of deposits with financial institutions amounted to \$2,058 at September 30, 1999 and are fully insured.

Cash consists of funds in non-interest bearing checking accounts. The Rayne City Marshal's Fund has no cash equivalents such as time deposits and money market accounts.

RAYNE CITY MARSHAL'S FUND
RAYNE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
September 30, 1999

Note 3. *Estimates*

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could vary from these estimates.

Note 4. *Expenses of Rayne City Marshal's Fund not included in this report:*

The accompanying financial statements do not include certain expenses of the Rayne City Marshal's Fund which are paid out of the funds of the City of Rayne.

Note 5. *Litigation*

The Rayne City Marshal's Fund has no threatened or pending litigation against it as of September 30, 1999.

Note 6. *Related Party Transactions*

At September 30, 1999 there are no related party transactions and related amounts receivable or payable.

Note 7 *Year 2000 Issue*

The Rayne City Marshal's Fund is a small find which is not yet computer based.

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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

The Honorable James J. Petitjean,
Mayor,
Rayne City Marshal's Fund
Rayne, Louisiana

We have audited the financial statements of Rayne City Marshal's Fund, as of and for the year ended September 30, 1999, and have issued our report thereon dated February 10, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Rayne City Marshal's Fund's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Rayne City Marshal's Fund's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of management and the office of the legislative auditor. However, this report is a matter of public record and its distribution is not limited.



Brupbacher & Associates
A Professional Accounting Corporation

Rayne, Louisiana
February 10, 2000

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RAYNE CITY MARSHAL'S FUND
RAYNE, LOUISIANA

Schedule of Corrective Action Taken on Prior Year Findings
Year Ended September 30, 1999

For the year ended September 30, 1998 there were no findings or questioned costs noted.

RAYNE CITY MARSHAL'S FUND
RAYNE, LOUISIANA

Schedule of Findings and Questioned Cost
Year Ended September 30, 1999

Part 1 Summary of Auditor's Results

Auditor's Report - Financial Statements

An unqualified opinion has been issued on the Rayne City Marshal's Fund financial statements as of and for the year ended September 30, 1999.

Material Noncompliance - Financial Reporting

The results of our tests disclosed the following instance of noncompliance that is required to be reported under *Government Auditing Standards*.

Reportable Conditions

The results of our tests disclosed no matters involving the internal control over financial reporting.

RAYNE CITY MARSHAL'S FUND
RAYNE, LOUISIANA

Corrective Action Plan
Year Ended September 30, 1999

For the year ended September 30, 1999 there were no findings or questioned costs noted.